

# FY 2001-02 BUDGET

## BUDGET SECTION SUMMARY

Section Title: SOUTH PARK COUNTY SANITATION DISTRICT

### A. Program Description

This budget finances administration of a collection system and pumping stations which serve the South Park area. Raw sewage is transported to the City of Santa Rosa for treatment and disposal. Treatment and disposal are covered by an agreement between the two entities.

### B. Financial Summary

Section	GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
	FY 00-01 Adopted	FY 01-02 Requested	Percent Change	FY 00-01 Adopted	FY 01-02 Requested	Percent Change
Operations	\$2,409,591	\$1,997,400	(17.11%)	\$451,107	(\$157,926)	(135.01%)
Revenue Bonds	\$0	\$1,766,912	0.00%	\$0	\$1,508,912	0.00%
Construction	1,542,588	2,340,000	51.69%	(279,912)	740,088	(364.40%)
<b>TOTAL:</b>	<b>\$3,952,179</b>	<b>\$6,104,312</b>	<b>54.45%</b>	<b>\$171,195</b>	<b>\$2,091,074</b>	<b>1121.46%</b>

### C. Staffing Summary

No staffing is allocated to this index.

### D. Workload Summary

Workload Indicator	FY 99-00 Actual	FY 00-01 Budget Estimate	FY 00-01 Revised Estimate	FY 01-02 Projected	Change from FY 00-01 Orig.Budget Estimate	Change from FY 00-01 Revised Estimate
TOTAL ESDs	3,024	3,850	3,767	3,825	(0.65%)	1.54%
TOTAL APNs	2,121	2,137	2,192	2,180	2.01%	(0.55%)

### E. Summary of Issues and Significant Changes

The requested rate per ESD for FY 01-02 annual service charges is proposed to increase to \$555, representing an 8.82% increase from the FY 00-01 rate.

The South Park CSD provides service to the South Park area using a gravity collection system and lift station at Todd Road. Wastewater from South Park CSD is treated and disposed of by the City of Santa Rosa at the Laguna Subregional Treatment Plant on Llano Road. In July of 1996, the City of Santa Rosa accepted responsibility for the operation and routine maintenance of the collection system.

An agreement for transfer of responsibility to the City of Santa Rosa of collection system operation and maintenance, and subsequent dissolution of the South Park CSD, was finalized in February of 1996 and most recently amended in June of 2000. Under this agreement the South Park CSD will be dissolved and transferred to the City of Santa Rosa no later than June 30, 2006. The agreement also requires the South Park CSD to replace, slip-line, or repair 41,610 feet of the collection system and upgrade the Todd Road lift station before transfer of the South Park CSD to the City of Santa Rosa.

### E. Summary of Issues and Significant Changes (continued)

South Park CSD is presently replacing or planning to replace six sections of the collection system between FY 01-02 and FY 04-05. Projects identified include: Moorland Avenue Phase II, Kenmore Lane, Corby Avenue and Vistoria Drive, East Robles and Santa Roasa Avenue (on East Robles from Highway 101 to Brooks Avenue), Santa Rosa Avenue (south of East Robles near Todd Road), and Santa Barbara Drive. The collection system projects idenfited above, along with previously completed (i.e. Todd Road Lift Stations) projects or projects currently underway, will fulfill South Park CSD's responsibilities as required in the dissolution agreement with the City fo Santa Rosa. The South Park CSD issued \$3.1 million in revenue bonds in FY 00-01 to enable it to meet its capital replacement obligations along with the HVOC remediation costs explained below.

On December 22, 1998 the NCRWQCB released a draft Cleanup and Abatement Order (CAO) for halogenated volatile organic compounds (HVOCs) found in soil and groundwater in the vicinity of Sebastopol Road and West Avenue in the South Park CSD service area. The draft CAO specified that HVOCs found in the soil and groundwater are the result of a release from the South Park CSD collection system. Potential costs for investigation, remediation, and legal work related to the draft CAO are substantial (\$2-10 million). In FY 99-00, South Park CSD received a \$500,000 loan from the County of Sonoma General Fund to assist in the first phase of the Plan of Action for HVOC Investigation and Mitigation. The South Park CSD, County of Sonoma, and the NCRWQCB continue to work cooperatively to deal with this issue.

**F. Summary of Reduction Options**

No reduction options are proposed.

**G. Attachments**

- Summary of Revenues and Expenditures
- Character Justification
- Statement of Special Fund Activity

# FY 2001-02 BUDGET

## SUMMARY OF REVENUES AND EXPENDITURES

**Section Title:** SOUTH PARK CSD - OPERATIONS  
**Section/Index No:** 654103

Sub-Object No. and Title	Adopted 2000-01	Requested 2001-02	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
1001 Flat Charges - CY	\$1,818,864	\$2,013,984	\$195,120	10.73%
1061 Flat Charges - PY	50,000	50,000	0	0.00%
1120 Penalties / Costs on Taxes	10,000	10,000	0	0.00%
<b>Subtotal Taxes</b>	<b>\$1,878,864</b>	<b>\$2,073,984</b>	<b>\$195,120</b>	<b>10.38%</b>
<b><u>USE OF MONEY</u></b>				
1700 Interest on Pooled Cash	\$45,000	\$45,000	\$0	0.00%
1701 Interest Earned	1,670	1,367	(303)	(18.14%)
<b>Subtotal Use of Money</b>	<b>\$46,670</b>	<b>\$46,367</b>	<b>(\$303)</b>	<b>(0.65%)</b>
<b><u>CHARGES FOR SERVICES</u></b>				
3400 Sanitation Services	\$22,950	\$24,975	\$2,025	8.82%
<b>Subtotal Charges for Services</b>	<b>\$22,950</b>	<b>\$24,975</b>	<b>\$2,025</b>	<b>8.82%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
4115 Santa Rosa Rebate	\$10,000	\$10,000	\$0	0.00%
<b>Subtotal Miscellaneous Revenue</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
4200 ENT - LTD Proceeds	\$0	\$0	\$0	N/A
4209 ENT - LTD Proceeds - Clearing	\$0	\$0	\$0	N/A
4210 Advances	\$4,331	\$4,634	\$303	7.00%
4219 Advances - Clearing	(4,331)	(4,634)	(303)	7.00%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$1,958,484</b>	<b>\$2,155,326</b>	<b>\$196,842</b>	<b>10.05%</b>

**SUMMARY OF REVENUES AND EXPENDITURES**Index No.: **654103**

Sub-Object No. and Title	Adopted 2000-01	Requested 2001-02	Difference	Percent Change
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**EXPENDITURES:****SERVICES AND SUPPLIES**

6040 Communications	\$100	\$100	\$0	0.00%
6180 Maintenance - Bldgs / Impr	0	0	0	N/A
6522 District Services	100,000	50,000	(50,000)	(50.00%)
6540 Contract Services	270,000	270,000	0	0.00%
6570 Consultant Services	500,000	100,000	(400,000)	(80.00%)
6573 Administration Costs	18,000	18,700	700	3.89%
6610 Legal Services	30,400	20,000	(10,400)	(34.21%)
6630 Audit / Accounting Services	7,836	8,100	264	3.37%
7000 Special Departmental Expense	185,755	125,000	(60,755)	(32.71%)
7320 Utilities	2,500	2,500	0	0.00%

<b>Subtotal Services and Supplies</b>	<b>\$1,114,591</b>	<b>\$594,400</b>	<b>(\$520,191)</b>	<b>(46.67%)</b>
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**OTHER CHARGES**

7961 Sewer Capacity Rights	\$1,150,000	\$1,000,000	(\$150,000)	(13.04%)
7980 Depreciation	95,000	95,000	0	0.00%

<b>Subtotal Other Charges</b>	<b>\$1,245,000</b>	<b>\$1,095,000</b>	<b>(\$150,000)</b>	<b>(12.05%)</b>
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**OTHER FINANCING USES**

8625 OT - W/in Special Dist - BOS	\$0	\$258,000	\$258,000	N/A
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<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$258,000</b>	<b>\$258,000</b>	<b>N/A</b>
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**APPROPRIATIONS FOR CONT**

9000 Approp for Contingencies	\$50,000	\$50,000	\$0	0.00%
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<b>Subtotal Approp for Contingencies</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>0.00%</b>
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<b>TOTAL EXPENDITURES</b>	<b>\$2,409,591</b>	<b>\$1,997,400</b>	<b>(\$412,191)</b>	<b>(17.11%)</b>
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<b>TOTAL NET COST</b>	<b>\$451,107</b>	<b>(\$157,926)</b>	<b>(\$609,033)</b>	<b>(135.01%)</b>
<i>(Expenditures Minus Revenues)</i>				

**FY 2001-02 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Sanitation

**Section Title:** South Park CSD - Operations

**Character Title:** Taxes

**Character No.:** 654103-10

**1001 Flat Charges - CY**

Flat charge revenue from annual service charges is expected to increase from the adopted FY 00-01 budget. The rate will increase 8.82%, from \$510 to \$555; in addition, the number of ESDs charged on the tax roll is expected to increase from 3,715 budgeted in FY 00-01 to 3,780 for FY 01-02.

ESDs times annual rate:	3,780 x \$555	\$2,097,900
Less Estimated Delinquency Factor:	4%	(83,916)
		<hr/>
		\$2,013,984

**1061 Flat Charges - PY**

This item records the estimated delinquent amount of prior years sewer service charges.

**1120 Penalties/Costs on Taxes**

This item records penalties paid on delinquent sewer service charges.

**Character Title:** Use of Money

**Character No.:** 654103-17

**1700 Interest on Pooled Cash**

This account records interest on pooled cash held for the District by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$1,000,000
Projected Interest Rate	4.50%
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Projected/Planned Interest on Pooled Cash	\$45,000

**1701 Interest Earned**

This account records interest earned on a loan to Occidental CSD for cash flow purposes. Interest payments on the Occidental CSD loan will continue through FY 04-05.

**FY 2001-02 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Sanitation

**Section Title:** South Park CSD - Operations

**Character Title:** Charges for Services

**Character No.:** 654103-30

**3400 Sanitation Services**

This account records annual sewer service charges for entities that are invoiced, rather than collected as flat charges on the tax roll, and for new hook-ups as they occur during the year. The Sanitation Rate Ordinance requires that charges be collected at the time permits are issued. The properties are then added to the tax roll master listing and collected through sub-object 1001, Flat Charges, in the following year.

Based on projected FY 01-02 ESDs, the District will experience an increase in revenue from invoiced entities. The revenue projected for FY 01-02 reflects invoiced ESDs at 45, and an increase in the annual sewer service charge from \$510 to \$555.

ESDs x Annual Charge                      45 x \$555                      =                      \$24,975

**Character Title:** Miscellaneous Revenue

**Character No.:** 654103-40

**4115 Santa Rosa Rebate**

This account records the annual rebate received from the City of Santa Rosa in accordance with the City of Santa Rosa's Subregional Agreement. The rebate amount is the adjustment between projected and actual costs for operation and maintenance of the Subregional Wastewater System.

**Character Title:** Administrative Control Account

**Character No.:** 654103-42

**4210 Advances**

This account records the principal payment received from the Occidental CSD for an outstanding loan. Payments began on June 30, 1985 and will continue through June 30, 2005.

**4219 Advances - Clearing**

This is the clearing account for sub-object 4210, Advances.

## **FY 2001-02 BUDGET**

### **CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Sanitation

**Section Title:** South Park CSD - Operations

**Character Title:** Services and Supplies

**Character No.:** 654103-60

#### **6040 Communications**

Pending dissolution of the District, minor communication service expenses may be incurred.

#### **6522 District Services**

This account is used primarily to record staff time associated with maintaining the sanitation master user listing for the District, as well as management and administrative time associated with negotiating and administering agreements with the City.

#### **6540 Contract Services**

This account records the cost of collection system maintenance paid to the City of Santa Rosa.

#### **6570 Consultant Services**

This account will record the cost of required consultant services related to the HVOC issue.

#### **6573 Administration Costs**

This account represents the 1% administration fee assessed by the County for processing collection of flat charges on the tax roll.

#### **6610 Legal Services**

This item is requested to provide funds for the estimated cost of legal services to be provided by County Counsel, or outside legal services, as required.

#### **6630 Audit / Accounting Services**

This item represents an estimate from the Auditor's Office for the FY 01-02 expense for the audit of the previous fiscal year (\$5,200 as set forth in the Budget Instructions). In addition, this item records the direct allocation of Auditor-Controller Fiscal Services staff costs for time expected to be spent on District accounting.

#### **7000 Special Departmental Expense**

This account will record expenses incurred as a result of the HVOC issue. Per agreement, annual payments to the North Coast Regional Water Quality Control Board in the amount of \$125,000 began in FY 99-00 and will continue until FY 2003-04.

#### **7320 Utilities**

This account records the cost of certain utility bills that the District is still obligated to pay.

## FY 2001-02 BUDGET

### CHARACTER JUSTIFICATION

**Department - Division:** Sonoma County Water Agency - Sanitation

**Section Title:** South Park CSD - Operations

**Character Title:** Other Charges

**Character No.:** 654103-75

#### **7961 Sewer Capacity Rights**

South Park CSD participates with the cities of Santa Rosa, Rohnert Park, Cotati and Sebastopol in the Santa Rosa Subregional Sewage System. Santa Rosa provides the treatment for raw sewage for the other participating entities. This payment, required by agreement, is South Park's share (based on capacity needs) of the cost of operations and improvements to the subregional facilities and the bonds used to finance them. Prior to the annexation of the Roseland area of South Park by the City of Santa Rosa, the South Park CSD's sewer capacity charge was based on a capacity in the Subregional Wastewater Treatment Plant of 700,000 gallons per day.

#### **7980 Depreciation**

Generally accepted accounting principles require that depreciation be expensed each year.

**Character Title:** Other Financing Uses

**Character No.:** 654103-86

#### **8625 OT - W/in Special Dist - BOS**

This account reflects the transfer of cash from the operations fund to the 2000 Revenue Bond Fund necessary to satisfy the annual debt service payment on the bonds. The amount to be transferred is determined from the debt service schedule for the bonds.

**Character Title:** Appropriations for Contingencies

**Character No.:** 654103-90

#### **9000 Appropriations for Contingencies**

This account provides funding for unanticipated expenditures or revenue shortfalls.



**FY 2001-02 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Sanitation  
**Section:** South Park CSD - Operations  
**Index No.:** 654103

DESCRIPTION OF FUND ACTIVITY	Actual FY 99-00	Estimated FY 00-01	Requested FY 01-02
<b>Undesignated/Unreserved <u>BEGINNING</u> Retained Earnings Available for Budgeting</b> (See Detailed Components Below)	<b>\$ 796,823</b>	<b>\$ 465,881</b>	<b>\$ 267,882</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase retained earnings	1,856,650	1,880,670	2,155,326
Expenditures - (Decrease) retained earnings	(2,267,517)	(2,178,000)	(1,997,400)
<b>Net Surplus or Deficit - Inc/(Dec) to retained earnings</b>	<b>(410,867)</b>	<b>(297,330)</b>	<b>157,926</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
4200 ENT - LTD Proceeds		-	
4210 Advances (Occidental/County Loan)	504,047	4,331	4,634
7980 Depreciation	82,315	95,000	95,000
8090 Loss on Fixed Assets	-	-	-
Increase in Due to Other Funds	(100,000)		
Change in Encumbrances	(406,438)		
Increase in Notes Receivable - Current	-	-	
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>79,924</b>	<b>99,331</b>	<b>99,634</b>
<b>Undesignated/Unreserved <u>ENDING</u> Retained Earnings Available for Budgeting</b>	<b>\$ 465,881</b>	<b>\$ 267,882</b>	<b>\$ 525,442</b>
<b>Total Increase/(Decrease) in Retained Earnings for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>(330,942)</b>	<b>(197,999)</b>	<b>257,560</b>
<b><u>Retained Earnings Components at Beginning of FY</u></b>	<b><u>7/1/99</u></b>	<b><u>7/1/00</u></b>	
Cash	\$ 776,401	\$ 1,094,875	
Other Receivables	65,133	58,681	
Due to Other Funds	0	(100,000)	
Accounts Payable	(41,711)	(178,237)	
Encumbrances	(3,000)	(409,438)	
<b>Total Beginning Retained Earnings</b>	<b>\$ 796,823</b>	<b>\$ 465,881</b>	

# FY 2001-02 BUDGET

## SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SOUTH PARK CSD - 2000 REVENUE BONDS  
 Section/Index No: 654202

Sub-Object No. and Title	Adopted 2000-01	Requested 2001-02	Difference	Percent Change
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### REVENUES:

#### USE OF MONEY

1701 Interest Earned	\$0	\$0	\$0	N/A
<b>Subtotal Use of Money</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(12.21%)</b>

#### OTHER FINANCING SOURCES

4625 OT - W/in Special Dist - BOS	\$0	\$258,000	\$258,000	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$258,000</b>	<b>\$258,000</b>	<b>100.00%</b>

<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$258,000</b>	<b>\$258,000</b>	<b>N/A</b>
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### EXPENSES

#### SERVICES & SUPPLIES

6635 Fiscal Agent Fees	0	500	\$500	N/A
6640 Debt Issuance Cost	5,000	5,000	\$0	0.00%
<b>Subtotal Services &amp; Supplies</b>	<b>\$5,000</b>	<b>\$5,500</b>	<b>\$500</b>	<b>10.00%</b>

#### OTHER CHARGES

7920 Interest	\$175,000	\$183,000	\$8,000	4.57%
7923 Discount / Bonds	\$1,000	\$1,000	\$0	0.00%
<b>Subtotal Fixed Assets</b>	<b>\$176,000</b>	<b>\$184,000</b>	<b>\$8,000</b>	<b>0.00%</b>

#### OTHER FINANCING USES

8625 OT-Within SP Dists-BOS	1,800,000	1,577,412	(\$222,588)	(12.37%)
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#### ADMIN CONTROL

9200 ENT - Principal	0	\$75,000	\$75,000	N/A
9209 ENT - Principal Clearing	0	(75,000)	(75,000)	N/A
<b>Subtotal Admin Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>

<b>TOTAL EXPENSES</b>	<b>\$1,981,000</b>	<b>\$1,766,912</b>	<b>(\$214,088)</b>	<b>(10.81%)</b>
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<b>TOTAL NET COST</b> (Expenses Minus Revenues)	<b>\$1,981,000</b>	<b>\$1,508,912</b>	<b>(\$472,088)</b>	<b>(23.83%)</b>
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**FY 2001-02 BUDGET  
CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Sanitation  
**Section Title:** South Park CSD - 2000 Revenue Bonds  
**Character Title:** Other Financing Sources

**Character No.:** 654202-46

**4625 OT - Within Sp District**

This account will record the operating transfer from the Operations fund necessary to meet the annual debt service requirements for the bonds.

**Character Title:** Services and Supplies

**Character No.:** 654202-60

**6635 Fiscal Agent Fees**

This account records the annual administrative fees from the trustee for the 2000 Revenue Bonds.

**6640 Debt Issuance Costs**

This account records the amortized costs associated with the issuance of the 2000 Revenue Bonds. This is an annual expense that will be recorded throughout the life of the bonds. Although this is a non-cash transaction, appropriations are necessary to record the expense.

**Character Title:** Other Charges

**Character No.:** 654202-75

**7920 Interest**

This account reflects the interest expense of the 2000 Revenue Bonds per the amortization schedule prepared upon the issuance of the revenue bonds.

**7923 Discount/Bonds**

*This account records the discount realized upon the issuance of the bonds. This will be an annual expense throughout the life of the bonds. Although this is a non-cash transaction, appropriations are required to record the expense.*

**Character Title:** Other Financing Uses

**Character No.:** 654202-86

**8625 OT - Within Sp Dist**

This account will record the transfer of funds to the construction fund to finance the capital replacement program.

**Character Title:** Administrative Control Account

**Character No.:** 654202-92

**9200 Ent - Principal**

This account reflects the principal payment for the 2000 Revenue Bonds issued in early FY 2000-01 to finance the capital replacement program. Payments begin this fiscal year and will continue through FY 2026-27.

**9200 Ent - Principal**

This is the clearing account for sub-object 9200, Ent - Principal.

**FY 2001-02 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Sanitation

**Section:** South Park CSD - 2000 Revenue Bonds

**Index No.:** 654301

DESCRIPTION OF FUND ACTIVITY	Actual FY 99-00	Estimated FY 00-01	Requested FY 01-02
<b>Undesignated/Unreserved <u>BEGINNING</u> Retained Earnings</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	\$ -	\$ -	\$ 1,630,598
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase retained earnings	-	-	258,000
Expenditures - (Decrease) retained earnings	-	(1,703,588)	(1,766,912)
<b>Net Surplus or Deficit</b> - Inc/(Dec) to retained earnings	-	(1,703,588)	(1,508,912)
<b>Adjustments to Reserves/Encumbrances:</b>			
4200 ENT - LTD Proceeds	-	3,565,000	-
Discount on Issuance of Bonds		(23,936)	
Debt Issuance Costs		(137,878)	
Increase in Matured Bonds Payable		(75,000)	
Amortization of Debt Issuance Costs		5,000	5,000
Amortization of Bond Discount		1,000	1,000
9200 - Ent Principal			(75,000)
<b>Net Adjustment</b> - Inc/(Dec) to Retained Earnings	-	3,334,186	(69,000)
<b>Undesignated/Unreserved <u>ENDING</u> Retained Earnings</b>			
<b>Available for Budgeting</b>	\$ -	\$ 1,630,598	\$ 52,686
<b>Total Increase/(Decrease) in Retained Earnings for Fiscal Year</b> (Difference between Beginning and Ending Balance)	-	1,630,598	(1,577,912)
<b><u>Retained Earnings Components at Beginning of FY</u></b>	<b>7/1/99</b>	<b>7/1/00</b>	
Cash with Fiscal Agent	\$ -	\$ -	
Interest Payable			
Matured Bonds Payable	0	0	
<b>Total Beginning Retained Earnings</b>	\$ -	\$ -	

**FY 2001-02 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title:** SOUTH PARK CSD - CONSTRUCTION

**Section/Index No:** 654301

Sub-Object No. and Title	Adopted 2000-01	Requested 2001-02	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

1700 Interest on Pooled Cash	\$22,500	\$22,500	\$0	0.00%
<b>Subtotal Use of Money</b>	<b>\$22,500</b>	<b>\$22,500</b>	<b>\$0</b>	<b>0.00%</b>

**OTHER FINANCING SOURCES**

4625 OT - W/in Special Dist - BOS	\$1,800,000	\$1,577,412	(\$222,588)	(12.37%)
<b>Subtotal Other Financing Sources</b>	<b>\$1,800,000</b>	<b>\$1,577,412</b>	<b>(\$222,588)</b>	<b>(12.37%)</b>

<b>TOTAL REVENUES</b>	<b>\$1,822,500</b>	<b>\$1,599,912</b>	<b>(\$222,588)</b>	<b>(12.21%)</b>
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**EXPENDITURES:**

**OTHER CHARGES**

8010 Contribution	\$20,000	\$0	(\$20,000)	(100.00%)
<b>Subtotal Other Charges</b>	<b>\$20,000</b>	<b>\$0</b>	<b>(\$20,000)</b>	<b>(100.00%)</b>

**FIXED ASSETS**

8510 Building / Improvement	\$0	\$0	\$0	N/A
9142 Capital Replacement Program	1,522,588	2,340,000	817,412	53.69%
<b>Subtotal Fixed Assets</b>	<b>\$1,522,588</b>	<b>\$2,340,000</b>	<b>\$817,412</b>	<b>51.69%</b>

<b>TOTAL EXPENDITURES</b>	<b>\$1,542,588</b>	<b>\$2,340,000</b>	<b>\$797,412</b>	<b>51.69%</b>
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<b>TOTAL NET COST</b> (Expenditures Minus Revenues)	<b>(\$279,912)</b>	<b>\$740,088</b>	<b>\$1,020,000</b>	<b>(364.40%)</b>
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**FY 2001-02 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Sanitation

**Section Title:** South Park CSD - Construction

**Character Title:** Use of Money

**Character No.:** 654301-17

**1700 Interest on Pooled Cash**

This account records interest on pooled cash held for the District by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	500,000
Projected Interest Rate	4.50%
	<hr/>
Projected/Planned Interest on Pooled Cash	22,500

The fund balance remaining in the construction fund is expected to be reduced as a result of work required to be completed prior to dissolution of the District.

**Department - Division:** Sonoma County Water Agency - Sanitation

**Section Title:** South Park CSD - Construction

**Character Title:** Other Financing Sources

**Character No.:** 654301-46

**4625 OT - W/in Special Dist - BOS**

This account reflects the transfer of cash from the revenue bond fund to the construction fund to finance the capital replacement program.

**FY 2001-02 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Sanitation

**Section Title:** South Park CSD - Construction

**Character Title:** Fixed Assets

**Character No.:** 654301-85

**8510 Buildings / Improvements**

No further projects are planned for this District prior to the scheduled dissolution.

**9142 Capital Replacement Program**

Collection system replacement projects are planned for the following areas in FY 01-02:

	<u>PCAS No.</u>	<u>Amount</u>
<u>Corby Avenue / Victoria Drive</u>	TBD	\$1,040,000
 <u>Kenmore Lane</u>	 TBD	 1,300,000
	Total	<u>\$2,340,000</u>

**FY 2001-02 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Sanitation  
**Section:** South Park CSD - Construction  
**Index No.:** 654301

DESCRIPTION OF FUND ACTIVITY	Actual FY 99-00	Estimated FY 00-01	Requested FY 01-02
<b>Undesignated/Unreserved <u>BEGINNING</u> Retained Earnings Available for Budgeting</b> (See Detailed Components Below)	<b>\$ 2,144,130</b>	<b>\$ 1,601,359</b>	<b>\$ 1,603,859</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase retained earnings	376,575	1,545,088	1,599,912
Expenditures - (Decrease) retained earnings	(103,789)	(1,542,588)	(2,340,000)
<b>Net Surplus or Deficit - Inc/(Dec) to retained earnings</b>	<b>272,786</b>	<b>2,500</b>	<b>(740,088)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
4220 Contributed Capital	136,688	-	-
CDC Grant			200,000
Change in Encumbrance	(952,245)	-	
<b>Net Adjustment - Inc/(Dec) to Retained Earnings</b>	<b>(815,557)</b>	<b>-</b>	<b>200,000</b>
<b>Undesignated/Unreserved <u>ENDING</u> Retained Earnings Available for Budgeting</b>	<b>\$ 1,601,360</b>	<b>\$ 1,603,859</b>	<b>\$ 1,063,771</b>
<b>Total Increase/(Decrease) in Retained Earnings for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>(542,770)</b>	<b>2,500</b>	<b>(540,088)</b>
<b><u>Retained Earnings Components at Beginning of FY</u></b>	<b><u>7/1/99</u></b>	<b><u>7/1/00</u></b>	
Cash	\$ 2,131,871	\$ 2,512,926	
Receivables	28,000	40,678	
Accounts Payable	(15,741)		
Encumbrances (P.O. and Contract)	0	(952,245)	
<b>Total Beginning Retained Earnings</b>	<b>\$ 2,144,130</b>	<b>\$ 1,601,359</b>	